

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEBRASKA  
OMAHA DIVISION

In re: §  
§  
DAVID CLAUDIO AKIENS § Case No. 15-80254  
§  
Debtor §

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**TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 02/23/2015 . The undersigned trustee was appointed on 02/24/2015 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 158,347.87

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	20,349.64
Bank service fees	231.11
Other payments to creditors	112,862.34
Non-estate funds paid to 3 <sup>rd</sup> Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of <sup>1</sup>	\$ 24,904.78

The remaining funds are available for distribution.

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<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 07/09/2015 and the deadline for filing governmental claims was 07/09/2015 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 11,167.39 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 0.00 as interim compensation and now requests a sum of \$ 11,167.39 , for a total compensation of \$ 11,167.39 <sup>2</sup> . In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 0.00 , and now requests reimbursement for expenses of \$ 526.12 , for total expenses of \$ 526.12 <sup>2</sup> .

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 04/19/2016 By: /s/RICHARD D. MYERS  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

FORM 1  
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT  
ASSET CASES

Exhibit A

Case No: 15-80254 Case Name: DAVID CLAUDIO AKIENS For Period Ending: 04/19/2016

Judge: Thomas L. Saladino

Trustee Name: RICHARD D. MYERS

Date Filed (f) or Converted (c): 02/23/2015 (f)

341(a) Meeting Date: 04/02/2015

Claims Bar Date: 07/09/2015

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. 4534 Madison St., Omaha, NE 68117 - owned by Claud	155,000.00	0.00		6,250.00	FA
2. 7414 S. 35th St., Bellevue, NE 68147	85,000.00	0.00	OA	0.00	FA
3. Cash on hand	200.00	0.00	OA	0.00	
4. Access Bank - Omaha - overdrawn \$176.07	0.00	0.00	OA	0.00	
5. Misc. household items; t.v.; washer; dryer; stove;	500.00	0.00	OA	0.00	
6. Household pictures	50.00	0.00	OA	0.00	
7. Personal clothing	200.00	0.00	OA	0.00	FA
8. Watch	10.00	0.00	OA	0.00	
9. 22 Rifle	100.00	0.00	OA	0.00	
10. Universal life insurance (owned by wife)	0.00	0.00	OA	0.00	
11. Metro Contracting Group, Inc.: Assets: Truck \$10,0	900.00	0.00	OA	0.00	
12. Claudio Investments, LLC Assets: 4534 Madison, Oma	0.00	0.00		150,797.87	
13. 2006 Jeep Grand Cherokee - owned by Claudio Invest	5,000.00	0.00		1,300.00	FA
14. 2006 Ford 550 pickup - owned by Metro Contracting	0.00	0.00	OA	0.00	FA
15. 2006 Ford 450 RV owned by Claudio Investments, LLC	15,000.00	0.00		0.00	FA

TOTALS (Excluding Unknown Values)	\$261,960.00	\$0.00		\$158,347.87	
					Gross Value of Remaining Assets
					\$0.00
					(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

tax return necessary? claims reviewed

RE PROP #	1	--	see Claudio Investments asset below
RE PROP #	13	--	amended--owned by Debtor outright
RE PROP #	15	--	cross collateralized with 4534 Madison real estate. Net proceeds of auction paid to Access Bank on secured claim

Initial Projected Date of Final Report (TFR): 12/15/2016      Current Projected Date of Final Report (TFR): 12/15/2016

**FORM 2**  
**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 15-80254  
Case Name: DAVID CLAUDIO AKIENS

Trustee Name: RICHARD D. MYERS  
Bank Name: Union Bank  
Account Number/CD#: XXXXXX7758

Taxpayer ID No: XX-XXX3134  
For Period Ending: 04/19/2016

Blanket Bond (per case limit): \$7,000,000.00

Separate Bond (if applicable):

## Exhibit B

1	2	3	4	5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Disbursements (\$)	Account/CD Balance (\$)
05/07/15	13	METROPOLITAN CONTRACTING GROUP, INC	debtor purchase of jeep equity	1129-000	\$1,300.00	\$1,300.00
05/07/15	1	VICTORY RIDING ACADEMY	rental check	1110-000	\$1,250.00	\$2,550.00
06/09/15	1	VICTORY RIDING ACADEMY	rent payment	1110-000	\$1,250.00	\$3,800.00
06/09/15	1001	CLERK OF U.S. BANKRUPTCY COURT DISTRICT OF NEBRASKA111 SOUTH 18TH PLAZA STE 1125OMAHA, NE 68102	fees for filing motions to sell	2700-000	\$352.00	\$3,448.00
06/25/15		Union Bank	BANK SERVICE FEE	2600-000	\$15.00	\$3,433.00
07/09/15	1	VICTORY RIDING ACADEMY 4534 Madison St	rent on Madison St.	1110-000	\$1,250.00	\$4,683.00
07/27/15		Union Bank	BANK SERVICE FEE	2600-000	\$15.00	\$4,668.00
08/03/15	1	WELLS FARGO BANK, NA	rent	1110-000	\$1,250.00	\$5,918.00
08/25/15		Union Bank	BANK SERVICE FEE	2600-000	\$15.00	\$5,903.00
09/08/15	1	WELLS FARGO BANK, NA	rent	1110-000	\$1,250.00	\$7,153.00
09/25/15		Union Bank	BANK SERVICE FEE	2600-000	\$15.00	\$7,138.00
09/30/15		ACCESS BANK	net proceeds of Claudio Investments		\$19,399.89	\$26,537.89
			Gross Receipts	\$150,797.87		
		SANDY TURNER Sandy TurnerNP Dodge	real estate commissions	3510-000		
		NEBRASKA LAND TITLE & ABSTRACT	settlement charges per HUD 1	2500-000		
		Nebraska Land Title & Abstract	mortgage payoff	4700-000		
		ACCESS BANK Access Bank				

# **FORM 2** **ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 15-80254  
Case Name: DAVID CLAUDIO AKIENS

Trustee Name: RICHARD D. MYERS  
Bank Name: Union Bank  
Account Number/CD#: XXXXXX7758

Exhibit B

Taxpayer ID No: XX-XXX3134  
For Period Ending: 04/19/2016

Checking Account (Non-Interest Earn  
Blanket Bond (per case limit): \$7,000,000.00  
Separate Bond (if applicable):

1 Transaction Date	2 Check or Reference	3 Paid To / Received From	4 Description of Transaction	5 Uniform Tran. Code	6 Deposits (\$)	7 Disbursements (\$)	8 Account/CD Balance (\$)
	12		Claudio Investments, LLC Assets: 4534 Madison, Oma	1129-000			
10/26/15		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$15.00	\$26,522.89
11/25/15		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$39.44	\$26,483.45
12/28/15		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$38.14	\$26,445.31
01/25/16		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$39.35	\$26,405.96
02/25/16		Union Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$39.18	\$26,366.78
02/29/16	1002	FRANKEL ZACHARIA LLC Suite 700 11404 W. Dodge St. Omaha, NE 68154-2576	fees per order 81	3410-000		\$1,462.00	\$24,904.78

COLUMN TOTALS	\$26,949.89	\$2,045.11
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$26,949.89	\$2,045.11
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$26,949.89	\$2,045.11

Exhibit B

TOTAL OF ALL ACCOUNTS

	NET		ACCOUNT
	DISBURSEMENTS		BALANCE
XXXXXXXX7758 - Checking Account (Non-Interest Earn	\$26,949.89	\$2,045.11	\$24,904.78
	\$26,949.89	\$2,045.11	\$24,904.78
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand

Total Allocation Receipts: \$131,397.98  
Total Net Deposits: \$26,949.89  
Total Gross Receipts: \$158,347.87

## Exhibit C

## ANALYSIS OF CLAIMS REGISTER

Case Number: 8:15-80254-TLS

Date: April 19, 2016

Debtor Name: DAVID CLAUDIO AKIENS

Claims Bar Date: 7/9/2015

Code #	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
1 50 4120	PYRAMID ROOFING 1504 S. Saddle Creek Road Omaha, NE 68106	Secured	(1-1) Roofing and gutter work (1-1) Construction lien filed 1/16/2014	\$0.00	\$8,309.86	\$8,309.86
8A 50 4300	INTERNAL REVENUE SERVICE P.O. Box 7346 Philadelphia, PA 19101-7346	Secured	Extended Check Description Notes from conversion: 2526	\$0.00	\$80,834.00	\$80,834.00
9A 50 4800	NEBRASKA DEPARTMENT OF REVENUE Attention: Bankruptcy Unit P.O. Box 94818 Lincoln, NE 68509-4818	Secured	Extended Check Description Notes from conversion: 2526	\$0.00	\$40,056.71	\$40,056.71
8B 58 5800	INTERNAL REVENUE SERVICE P.O. Box 7346 Philadelphia, PA 19101-7346	Priority	Extended Check Description Notes from conversion: 2526	\$200,000.00	\$86,515.39	\$86,515.39
9B 58 5800	NEBRASKA DEPARTMENT OF REVENUE Attention: Bankruptcy Unit P.O. Box 94818 Lincoln, NE 68509-4818	Priority	Extended Check Description Notes from conversion: 2526	\$40,000.00	\$3,328.24	\$3,328.24
2 70 7100	METHODIST HEALTH SYSTEM PO BOX 2797 OMAHA, NE 68127-8606	Unsecured	Extended Check Description Notes from conversion: 2413682	\$55.42	\$55.42	\$55.42
4 70 7100	CAVALRY SPV I, LLC c/o Bass & Associates, P.C. 3936 E. Ft. Lowell Rd, Suite #200 Tucson, AZ 85712	Unsecured	(4-1) Account Number (last 4 digits):1135  Extended Check Description Notes from conversion: 1135	\$95.00	\$95.53	\$95.53



## Exhibit C

## ANALYSIS OF CLAIMS REGISTER

Case Number: 8:15-80254-TLS

Date: April 19, 2016

Debtor Name: DAVID CLAUDIO AKIENS

Claims Bar Date: 7/9/2015

	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
5 70 7100	CAPITAL ONE BANK (USA), N.A. PO Box 71083 Charlotte, NC 28272-1083	Unsecured	Extended Check Description Notes from conversion: 8502	\$643.00	\$745.96	\$745.96
6 70 7100	AMERICAN EXPRESS BANK FSB c/o Becket and Lee LLP POB 3001 Malvern, PA 19355-0701	Unsecured	Extended Check Description Notes from conversion: 2003	\$47,732.00	\$47,732.04	\$47,732.04
7 70 7100	AMERICAN EXPRESS CENTURION BANK c/o Becket and Lee LLP POB 3001 Malvern, PA 19355-0701	Unsecured	Extended Check Description Notes from conversion: 1002	\$1,603.00	\$1,603.54	\$1,603.54
8C 70 7100	INTERNAL REVENUE SERVICE--CORRESPON PL Box 7346 Philadelphia, PA 19101-7346	Unsecured		\$0.00	\$28,211.90	\$28,211.90
9C 70 7100	NEBRASKA DEPT OF REVENUE P O BOX 94818 LINCOLN, NE 68509-4818	Unsecured		\$0.00	\$157.19	\$157.19
10 70 7100	PYOD, LLC ITS SUCCESSORS AND ASSIGN assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured	Extended Check Description Notes from conversion: 6208	\$12,517.00	\$12,529.39	\$12,529.39
11 70 7100	PYOD, LLC ITS SUCCESSORS AND ASSIGN assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	Unsecured	Extended Check Description Notes from conversion: 9679	\$12,070.00	\$12,070.54	\$12,070.54
12 70 7100	SYNCHRONY BANK c/o Recovery Management Systems Corp 25 SE 2nd Ave Suite 1120 Miami, FL 33131-1605	Unsecured	(12-1) Sam's Club MC or GEMB or GEGRB	\$5,219.70	\$5,517.47	\$5,517.47

Exhibit C

## ANALYSIS OF CLAIMS REGISTER

Case Number: 8:15-80254-TLS

Date: April 19, 2016

Debtor Name: DAVID CLAUDIO AKIENS

Claims Bar Date: 7/9/2015

	Creditor Name And Address	Claim Class	Notes	Scheduled	Claimed	Allowed
13 70 7100	SYNCHRONY BANK c/o Recovery Management Systems Corp 25 SE 2nd Ave Suite 1120 Miami, FL 33131-1605	Unsecured	(13-1) Lowe's Business Revolving or GEMB or GEGRB  Extended Check Description Notes from conversion: 4722	\$0.00	\$8,641.33	\$8,641.33
100 2100	RICHARD D. MYERS 11404 W. Dodge Rd., Suite 500 Omaha, NE 68154-2584	Administrative		\$0.00	\$11,167.39	\$11,167.39
100 2200	RICHARD D. MYERS 11404 W. Dodge Rd., Suite 500 Omaha, NE 68154-2584	Administrative		\$0.00	\$526.12	\$526.12
ADMIN 1 100 3410	FRANKEL ZACHARIA LLC Suite 700 11404 W. Dodge St. Omaha, NE 68154-2576	Administrative		\$0.00	\$1,462.00	\$1,462.00
Case Totals				\$319,935.12	\$349,560.02	\$349,560.02

Code#: Trustee's Claim Number, Priority Code, Claim Type (UTC)

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 15-80254

Case Name: DAVID CLAUDIO AKIENS

Trustee Name: RICHARD D. MYERS

Balance on hand \$ 24,904.78

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
1	PYRAMID ROOFING	\$ 8,309.86	\$ 8,309.86	\$ 0.00	\$ 0.00
8A	INTERNAL REVENUE SERVICE	\$ 80,834.00	\$ 80,834.00	\$ 0.00	\$ 0.00
9A	NEBRASKA DEPARTMENT OF REVENUE	\$ 40,056.71	\$ 40,056.71	\$ 0.00	\$ 0.00

Total to be paid to secured creditors \$ 0.00

Remaining Balance \$ 24,904.78

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: RICHARD D. MYERS	\$ 11,167.39	\$ 0.00	\$ 11,167.39
Trustee Expenses: RICHARD D. MYERS	\$ 526.12	\$ 0.00	\$ 526.12
Accountant for Trustee Fees: FRANKEL ZACHARIA LLC	\$ 1,462.00	\$ 1,462.00	\$ 0.00

Total to be paid for chapter 7 administrative expenses \$ 11,693.51

Remaining Balance \$ 13,211.27

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 89,843.63 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
8B	INTERNAL REVENUE SERVICE	\$ 86,515.39	\$ 0.00	\$ 12,721.86
9B	NEBRASKA DEPARTMENT OF REVENUE	\$ 3,328.24	\$ 0.00	\$ 489.41

Total to be paid to priority creditors \$ 13,211.27

Remaining Balance \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 117,360.31 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	METHODIST HEALTH SYSTEM	\$ 55.42	\$ 0.00	\$ 0.00
4	CAVALRY SPV 1, LLC	\$ 95.53	\$ 0.00	\$ 0.00

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
5	CAPITAL ONE BANK (USA), N.A.	\$ 745.96	\$ 0.00	\$ 0.00
6	AMERICAN EXPRESS BANK FSB	\$ 47,732.04	\$ 0.00	\$ 0.00
7	AMERICAN EXPRESS CENTURION BANK	\$ 1,603.54	\$ 0.00	\$ 0.00
8C	INTERNAL REVENUE SERVICE--CORRESPON	\$ 28,211.90	\$ 0.00	\$ 0.00
9C	NEBRASKA DEPT OF REVENUE	\$ 157.19	\$ 0.00	\$ 0.00
10	PYOD, LLC ITS SUCCESSORS AND ASSIGN	\$ 12,529.39	\$ 0.00	\$ 0.00
11	PYOD, LLC ITS SUCCESSORS AND ASSIGN	\$ 12,070.54	\$ 0.00	\$ 0.00
12	SYNCHRONY BANK	\$ 5,517.47	\$ 0.00	\$ 0.00
13	SYNCHRONY BANK	\$ 8,641.33	\$ 0.00	\$ 0.00

Total to be paid to timely general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE